

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual
For The Year Ended December 31, 2012

	General Fund			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 19,334,360	\$ 19,305,896	\$ 19,013,699	\$ (292,197)
Licenses & Permits	27,800	25,800	33,290	7,490
Intergovernmental	6,289,608	5,959,499	6,582,648	623,149
Charges for Services	2,370,761	2,431,993	2,440,907	8,914
Fines & Forfeits	1,701,287	1,684,746	1,612,821	(71,925)
Miscellaneous	2,037,236	2,611,456	1,759,121	(852,335)
Total Revenues	31,761,052	32,019,390	31,442,486	(576,904)
Expenditures				
Current:				
General Government Services	14,112,284	14,302,776	13,607,345	695,431
Security of Persons & Property	15,822,641	15,919,073	15,227,688	691,385
Utilities & Environment	520,813	556,433	526,118	30,315
Economic Environment	101,000	101,000	51,500	49,500
Mental & Physical Health	301,154	349,264	343,735	5,529
Culture & Recreation	200,357	209,107	199,553	9,554
Capital Outlays	16,049	16,049	14,287	1,762
Total Expenditures	31,074,298	31,453,702	29,970,226	1,483,476
Excess of Rev. Over (Under) Expend.	686,754	565,688	1,472,260	906,572
Other Financing Sources/(Uses)				
Proceeds from Sale of Capital Assets	800,000	830,000	638,115	(191,885)
Transfers-In	59,000	124,992	59,000	(65,992)
Transfers-Out	(2,261,163)	(3,670,701)	(3,192,428)	478,273
Total Other Financing Sources/(Uses)	(1,402,163)	(2,715,709)	(2,495,313)	220,396
Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures	(715,409)	(2,150,021)	(1,023,053)	1,126,968
Fund Balance as of January 1	9,255,565	9,255,565	11,786,940	2,531,375
Fund Balance as of December 31	\$ 8,540,156	\$ 7,105,544	\$ 10,763,887	\$ 3,658,343

Perspective Difference Reconciliation:

Actual Fund Balance - Schedule of Revenues,
Expenditures, And Changes in Fund Balance

\$ 10,763,887

The Following funds were budgeted as special
revenue funds but do not meet the definition of
such under Gasb Statement No. 54 and;
therefore, are accounted for within the General
Fund:

Flood Control Zone #125	10,278
Cowlitz River Basin Subzone #126	15,000
Sheriff's Airplane #162	(4,336)
SWW Fair Entertainment Reserve #197	34
Total Fund Balance - General Fund Balance Sheet for Governmental Funds	\$ 10,784,863

The County's annual budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) for all governmental Funds.
See Accompanying Notes to Financial Statements

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual
For The Year Ended December 31, 2012

	Special Revenue: Roads			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 10,202,033	\$ 10,202,033	\$ 11,025,192	\$ 823,159
Licenses & Permits	16,250	16,250	29,602	13,352
Intergovernmental	12,146,928	12,146,928	8,439,869	(3,707,059)
Charges for Services	66,960	66,960	234,166	167,206
Fines & Forfeits	-	-	-	-
Miscellaneous	48,488	48,488	45,966	(2,522)
Total Revenues	22,480,659	22,480,659	19,774,795	(2,705,864)
Expenditures				
Current:				
General Government Services	200	200	40	160
Utilities & Environment	953,980	953,980	855,154	98,826
Transportation	15,518,120	15,518,120	14,233,546	1,284,574
Interest & Other Debt Service	1,200	1,200	834	366
Capital Outlays	10,988,001	10,988,001	5,695,432	5,292,569
Total Expenditures	27,461,501	27,461,501	20,785,006	6,676,495
Excess of Rev. Over (Under) Expend.	(4,980,842)	(4,980,842)	(1,010,211)	3,970,631
Other Financing Sources/(Uses)				
Insurance Recoveries	-	-	143	143
Proceeds from Sale of Capital Assets	700,000	700,000	877,227	177,227
Transfers-Out	(15,875)	(15,875)	-	15,875
Total Other Financing Sources/(Uses)	684,125	684,125	877,370	193,245
Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures	(4,296,717)	(4,296,717)	(132,841)	4,163,876
Fund Balance as of January 1	11,827,695	11,827,695	11,827,695	-
Fund Balance as of December 31	\$ 7,530,978	\$ 7,530,978	\$ 11,694,854	\$ 4,163,876

Perspective Difference Reconciliation:

Actual Fund Balance - Schedule of Revenues,
Expenditures, And Changes in Fund Balance
The following fund was budgeted as special
revenue fund but does not meet the definition of
such under Gasb Statement No. 54 and;
therefore, is accounted for within the Roads
Fund:

Paths & Trails #128 35,319

Total Fund Balance - Roads Fund Balance
Sheet

11,730,173

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Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual
For The Year Ended December 31, 2012

	Capital Facilities Plan Fund			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,763,355	\$ 1,763,355	\$ 1,557,393	\$ (205,962)
Miscellaneous	220,431	220,431	227,667	7,236
Total Revenues	1,983,786	1,983,786	1,785,060	(198,726)
Expenditures				
Current:				
General Government Services	206,500	206,500	13,758	192,742
Security of Persons & Property	10,000	25,000	13,500	11,500
Culture & Recreation	-	75,000	436	74,564
Capital Outlays	100,000	251,500	128,017	123,483
Total Expenditures	316,500	558,000	155,711	402,289
Excess of Rev. Over (Under) Expend.	1,667,286	1,425,786	1,629,349	203,563
Other Financing Sources/(Uses)				
Transfers-In	354,100	281,500	12,445	(269,055)
Transfers-Out	(1,337,565)	(1,453,565)	(1,249,769)	203,796
Total Other Financing Sources/(Uses)	(983,465)	(1,172,065)	(1,237,324)	(65,259)
Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures	683,821	253,721	392,025	138,304
Fund Balance as of January 1	6,127,000	6,127,000	6,127,000	-
Fund Balance as of December 31	\$ 6,810,821	\$ 6,380,721	\$ 6,519,025	\$ 138,304

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